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EVANGELINE PARISH CLERK OF COURT

Financial Report

Year Ended June 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-16-05

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INDEPENDENT AUDITORS' REPORT

* A Professional Accounting Corporation

The Honorable Walter Lee
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court (Clerk of Court), a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 2004, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Clerk of Court. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court, as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

For the year ended June 30, 2004, the Clerk of Court has implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Clerk of Court's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

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In accordance with Government Auditing Standards, we have also issued a report dated November 22, 2004, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on page 23 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Evangeline Parish Clerk of Court has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The accompanying financial information listed as "Other Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the Evangeline Parish Clerk of Court.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
November 22, 2004

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Net Assets
June 30, 2004

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 410,802
Receivables, net	21,289
Accrued interest	<u>2,902</u>
Total current assets	434,993
Noncurrent assets:	
Capital assets, net	<u>28,096</u>
Total assets	<u>463,089</u>
LIABILITIES	
Current liabilities:	
Accounts and other payables	<u>6,708</u>
NET ASSETS	
Invested in capital assets	28,096
Unrestricted	<u>428,285</u>
Total net assets	<u>\$ 456,381</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2004

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenues and Changes in Net Assets Governmental Activities
Governmental activities:			
General government	<u>\$ 648,937</u>	<u>\$ 800,112</u>	<u>\$ 151,175</u>
General revenues:			
Interest income			10,493
Miscellaneous			<u>22,261</u>
Total general revenues			<u>32,754</u>
Change in net assets			183,929
Net assets - July 1, 2003			<u>272,452</u>
Net assets - June 30, 2004			<u>\$ 456,381</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Comparative Balance Sheet - Governmental Fund
June 30, 2004 and 2003

	General Fund	
	2004	2003
ASSETS		
Cash	\$ 340,802	\$ 169,639
Interest-bearing deposits	70,000	70,000
Receivables:		
Accounts receivable	21,289	18,640
Accrued interest	2,902	3,416
Total assets	\$ 434,993	\$ 261,695
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 6,708	\$ 3,395
Salaries payable	-	3,237
Total liabilities	6,708	6,632
Fund balance:		
Unreserved, undesignated	428,285	255,063
Total liabilities and fund balance	\$ 434,993	\$ 261,695

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2004

Total fund balance for the governmental fund at June 30, 2004		\$ 428,285
Cost of capital assets at June 30, 2004	\$ 108,575	
Less: Accumulated depreciation	<u>(80,479)</u>	<u>28,096</u>
Total net assets of governmental activities at June 30, 2004		<u>\$ 456,381</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Comparative Statement of Revenues, Expenditures, and Change in Fund Balance -
Governmental Fund
For the Years Ended June 30, 2004 and 2003

	General Fund	
	2004	2003
Revenues:		
Licenses and permits	\$ 6,375	\$ 7,150
Fees, charges and commissions -		
<i>Court costs, fees and charges</i>	50,416	56,764
Fees for recording legal documents	661,308	544,544
Fees for certified copies	82,013	59,861
Miscellaneous	32,754	32,042
Total revenues	832,866	700,361
Expenditures:		
Current -		
General government:		
Personnel services and related benefits	508,893	473,460
Operating services	78,079	72,986
Material and supplies	42,905	48,281
Travel and other charges	9,317	10,235
Capital outlay	20,450	-
Total expenditures	659,644	604,962
Net change in fund balance	173,222	95,399
Fund balance, beginning of year	255,063	159,664
Fund balance, end of year	\$ 428,285	\$ 255,063

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Change~~X~~ in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2004

Total net change in fund balance for the year ended June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 173,222
Add: Capital outlay costs which are considered as expenditures on Statement	\$ 20,450	
Less: Depreciation expense for year ended June 30, 2004	<u>(8,922)</u>	11,528
Because governmental funds do not record fixed assets and accumulated depreciation, any assets disposed of with no selling price does not affect the statement of revenues, expenditures, and changes in fund balance. However, in the statement of activities, a gain or loss is shown on assets that are not fully depreciated.		<u>(821)</u>
Total change in net assets for the year ended June 30, 2004 per Statement of Activities		<u>\$ 183,929</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Combined Statement of Fiduciary Assets and Liabilities
June 30, 2004 and 2003

	<u>Agency Funds</u>	
	<u>2004</u>	<u>2003</u>
ASSETS		
Cash	\$ 1,054,925	\$ 911,060
Interest-bearing deposits	<u>559,631</u>	<u>561,217</u>
Total assets	<u>\$ 1,614,556</u>	<u>\$ 1,472,277</u>
LIABILITIES		
Due to litigants and others	<u>\$ 1,614,556</u>	<u>\$ 1,472,277</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Clerk of Court (Clerk of Court) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note. For the fiscal year ended June 30, 2004, the Clerk of Court implemented the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. As a result, an entirely new financial presentation format has been implemented.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, a Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. A Clerk of Court is elected for a term of four years.

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. The Clerk of Court is a component unit of the Evangeline Parish Police Jury. The Clerk of Court is fiscally dependent on the Evangeline Parish Police Jury since the Clerk of Court’s offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Police Jury and certain operating expenditures of the Clerk of Court’s office are paid by the Parish Police Jury.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the parish school board, other independently elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Clerk of Court.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The major fund of the Clerk of Court is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

Additionally, the Clerk of Court reports the following fund type:

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in this category by the Clerk of Court are the agency funds. The agency funds are as follows:

Advance Deposit Funds I and II – accounts for advance deposits on suits filed by litigants.

Registry of the Court Fund – accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation.

Civil Jury Fund – accounts for deposits which have been authorized by the court for payment of jury costs in civil cases.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Compensated Absences

Employees of the Clerk of Court's office earn two weeks of vacation leave each year. Employees are not permitted to accumulate vacation leave. Sick leave is granted at the discretion of the Evangeline Parish Clerk of Court. The amount of compensated absences payable at June 30, 2004 is immaterial, and therefore, not included in the financial statements.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budgetary and Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year. The budget for the year ended June 30, 2004 was not advertised in the official journal in accordance with the Local Government Budget Act.

(2) Changes in Accounting Principles

For the year ended June 30, 2004, the Clerk of Court has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Clerk of Court’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

The implementation of GASB Statement No. 34 caused the opening fund balance at June 30, 2003 to be restated in terms of “net assets” as follows:

Total fund balance - Governmental Fund - at June 30, 2003		\$ 255,063
Add: Cost of capital assets at June 30, 2003	\$ 113,063	
Less: Accumulated depreciation at June 30, 2003	<u>(95,674)</u>	<u>17,389</u>
Net assets at June 30, 2003		<u>\$ 272,452</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk of Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Clerk of Court has cash and cash equivalents (book balances) totaling \$2,025,358 as follows:

	Governmental Activities	Fiduciary Funds	Total
Cash	\$ 340,802	\$ 1,054,925	\$ 1,395,727
Time and money market deposits	70,000	559,631	629,631
Total	\$ 410,802	\$ 1,614,556	\$ 2,025,358

These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at June 30, 2004, and the related federal insurance and pledged securities:

Bank balances	\$ 2,096,390
Federal insurance	\$ 510,000
Pledged securities (Category 3)	1,586,390
Total federal insurance and pledged securities	\$ 2,096,390

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Capital Assets

Capital asset balances and activity for the year ended June 30, 2004 is as follows:

	Balance 07/01/03	Additions	Deletions	Balance 6/30/2004
Furniture, fixtures and equipment	\$ 113,063	\$ 20,450	24,938	\$ 108,575
Less: Accumulated depreciation	95,674	8,922	24,117	128,713
Net capital assets	<u>\$ 17,389</u>	<u>\$ 11,528</u>	<u>\$ 821</u>	<u>\$ 28,096</u>

Depreciation expense of \$8,922 was charged to the general government function.

(5) Pension Plan

Plan Description. - The Clerk of Court contributes to the Clerk of Court Retirement and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Clerk of Court Retirement and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:1501 - 1540 to provide retirement, disability and survivor benefits to members throughout the State of Louisiana. The Clerk of Court Retirement and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Clerk of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B-1, Baton Rouge, Louisiana 70816.

Funding Policy. - Plan members are required to contribute 8.25% of their annual covered salary and the Evangeline Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.5% of annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Clerk of Court are established and may be amended by the Clerk of Court Retirement and Relief Fund. The Evangeline Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 2004, 2003, and 2002 were \$37,875, \$30,224, and \$30,419 respectively.

(6) Post-Retirement Health Care and Life Insurance Benefits

The Evangeline Parish Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk of Court. Currently, 2 retirees are receiving benefits. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk of Court. The Clerk of Court recognizes the cost of providing these benefits (the Clerk's portion of premiums) as an expenditure when the monthly premiums are due. The Evangeline Parish Clerk of Court's total cost of providing these benefits was \$14,028 for the year ended June 30, 2004.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	Year Ended June 30, 2004			Unsettled Deposits at End of Year
	Unsettled Deposits at Beginning of Year	Additions	Reductions	
Agency funds:				
Advance Deposit I and II	\$ 892,633	\$ 449,442	\$ 510,140	\$ 831,935
Registry of Court	192,870	420,665	247,543	365,992
Civil Jury	386,774	54,500	24,645	416,629
Totals	<u>\$ 1,472,277</u>	<u>\$ 924,607</u>	<u>\$ 782,328</u>	<u>\$ 1,614,556</u>

(8) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) Expenditures of the Clerk of Court Paid by the Parish Police Jury

The Clerk of Court's office is located in the Evangeline Parish Courthouse. The Evangeline Parish Police Jury pays the upkeep and maintenance of the courthouse. These expenditures are not reflected in the accompanying financial statements.

(10) Excess Fund Balance

R.S. 13:785 requires that every four years (at the close of the term of office), the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 2004, there was no amount due the parish treasurer as this was not the last year of the Clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

(11) Litigation

There is no litigation pending against the Clerk of Court at June 30, 2004.

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004			Variance with Final Budget Positive (Negative)	2003 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Licenses and permits	\$ 7,275	\$ 7,275	\$ 6,375	\$ (900)	\$ 7,150
Fees, charges and commissions -					
Court costs, fees and charges	55,706	55,706	50,416	(5,290)	56,764
Fees for recording legal documents	549,050	549,050	661,308	112,258	544,544
Fees for certified copies	60,401	60,401	82,013	21,612	59,861
Miscellaneous	38,744	38,744	32,754	(5,990)	32,042
Total revenues	<u>711,176</u>	<u>711,176</u>	<u>832,866</u>	<u>121,690</u>	<u>700,361</u>
Expenditures:					
Current -					
General government:					
Personnel services and related benefits	484,224	484,224	508,893	(24,669)	473,460
Operating services	60,311	60,311	78,079	(17,768)	72,986
Material and supplies	72,023	72,023	42,905	29,118	48,281
Travel and other charges	10,406	10,406	9,317	1,089	10,235
Capital outlay	23,979	23,979	20,450	3,529	-
Total expenditures	<u>650,943</u>	<u>650,943</u>	<u>659,644</u>	<u>(8,701)</u>	<u>604,962</u>
Excess of revenues over expenditures	60,233	60,233	173,222	112,989	95,399
Fund balance, beginning of year	<u>255,063</u>	<u>255,063</u>	<u>255,063</u>	-	<u>159,664</u>
Fund balance, end of year	<u>\$315,296</u>	<u>\$315,296</u>	<u>\$428,285</u>	<u>\$112,989</u>	<u>\$255,063</u>

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Budgetary Comparison Schedule - Revenues
For the Year Ended June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004			Variance with Final Budget Positive (Negative)	2003 Actual
	Budget		Actual		
	Original	Final			
Licenses and permits:					
Marriage licenses	\$ 7,275	\$ 7,275	\$ 6,375	\$ (900)	\$ 7,150
Fees, charges and commissions:					
Court costs, fees and charges -					
Criminal costs	8,108	8,108	7,007	(1,101)	7,756
Court attendance reporting	7,598	7,598	5,360	(2,238)	7,659
Non-support court costs	40,000	40,000	38,049	(1,951)	41,349
Total court costs, fees and charges	<u>55,706</u>	<u>55,706</u>	<u>50,416</u>	<u>(5,290)</u>	<u>56,764</u>
Fees for recording legal documents:					
Recordings	239,471	239,471	259,533	20,062	244,225
Cancellations	10,511	10,511	13,226	2,715	10,427
Mortgage certificates	65,174	65,174	69,048	3,874	66,086
Suits and successions	233,894	233,894	319,501	85,607	223,806
Total fees for recording legal documents	<u>549,050</u>	<u>549,050</u>	<u>661,308</u>	<u>112,258</u>	<u>544,544</u>
Certified copies	<u>60,401</u>	<u>60,401</u>	<u>82,013</u>	<u>21,612</u>	<u>59,861</u>
Miscellaneous:					
Interest earned	13,725	13,725	10,493	(3,232)	13,606
Other	25,019	25,019	22,261	(2,758)	18,436
Total miscellaneous	<u>38,744</u>	<u>38,744</u>	<u>32,754</u>	<u>(5,990)</u>	<u>32,042</u>
Total revenues	<u>\$ 711,176</u>	<u>\$ 711,176</u>	<u>\$ 832,866</u>	<u>\$ 121,690</u>	<u>\$ 700,361</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Actual	Variance with	2003 Actual
	Budget			Final Budget	
	Original	Final		Positive (Negative)	
Expenditures:					
Current -					
Personnel services and related benefits -					
Salaries:					
Clerk	\$ 87,390	\$ 87,390	\$ 89,902	\$(2,512)	\$ 89,733
Deputy clerks	233,237	233,237	256,848	(23,611)	231,437
Payroll taxes	7,736	7,736	7,994	(258)	7,765
Clerk's supplemental fund	11,947	11,947	12,653	(706)	11,770
Hospitalization insurance	113,483	113,483	103,621	9,862	102,236
Retirement	<u>30,431</u>	<u>30,431</u>	<u>37,875</u>	<u>(7,444)</u>	<u>30,519</u>
Total personnel services and related benefits	<u>484,224</u>	<u>484,224</u>	<u>508,893</u>	<u>(24,669)</u>	<u>473,460</u>
Operating services -					
Insurance	14,896	14,896	16,546	(1,650)	14,366
Indexing	4,379	4,379	6,576	(2,197)	3,946
Equipment rental	25,948	25,948	25,584	364	25,691
Telephone	9,493	9,493	9,205	288	9,380
Election expense allowance	2,100	2,100	2,100	-	2,100
Center for family violence contribution	3,495	3,495	3,016	479	3,396
Non-support expense	-	-	3,625	(3,625)	3,740
UCC filings	<u>-</u>	<u>-</u>	<u>11,427</u>	<u>(11,427)</u>	<u>10,367</u>
Total operating services	<u>60,311</u>	<u>60,311</u>	<u>78,079</u>	<u>(17,768)</u>	<u>72,986</u>
Materials and supplies -					
Office supplies and operations	70,025	70,025	40,810	29,215	46,313
Dues and subscription	<u>1,998</u>	<u>1,998</u>	<u>2,095</u>	<u>(97)</u>	<u>1,968</u>
Total materials and supplies	<u>72,023</u>	<u>72,023</u>	<u>42,905</u>	<u>29,118</u>	<u>48,281</u>
Travel and other charges -					
Travel and conventions	1,100	1,100	318	782	1,022
Professional fees	-	-	3,500	(3,500)	4,600
Automotive supplies	2,385	2,385	1,468	917	2,206
Miscellaneous	<u>6,921</u>	<u>6,921</u>	<u>4,031</u>	<u>2,890</u>	<u>2,407</u>
Total travel and other charges	<u>10,406</u>	<u>10,406</u>	<u>9,317</u>	<u>1,089</u>	<u>10,235</u>
Capital outlay -					
Office equipment	5,042	5,042	1,513	3,529	-
Vehicles	<u>18,937</u>	<u>18,937</u>	<u>18,937</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>23,979</u>	<u>23,979</u>	<u>20,450</u>	<u>3,529</u>	<u>-</u>
Total expenditures	<u>\$ 650,943</u>	<u>\$ 650,943</u>	<u>\$ 659,644</u>	<u>\$(8,701)</u>	<u>\$ 604,962</u>

FIDUCIARY FUNDS

Advance Deposit Fund -

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund -

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

Civil Jury Fund

The Civil Jury Fund, as provided by Louisiana Revised Statute 13:3049(B)(2), is used to account for deposits which have been authorized by the court for payment of jury costs in civil cases. If the sum on deposit exceeds the jury costs, the excess shall be refunded to the party making the deposit.

EVANGELINE PARISH CLERK OF COURT
 Ville Platte, Louisiana
 Agency Funds

Combining Statement of Fiduciary Assets and Liabilities
 June 30, 2004
 With Comparative Totals for June 30, 2003

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Totals</u>
					<u>2004</u> <u>2003</u>
ASSETS					
Cash	\$ 3,050	\$ 428,885	\$ 296,361	\$ 326,629	\$ 909,172
Interest-bearing deposits	<u>40,000</u>	<u>360,000</u>	<u>69,631</u>	<u>90,000</u>	<u>561,217</u>
Total assets	<u>\$ 43,050</u>	<u>\$ 788,885</u>	<u>\$ 365,992</u>	<u>\$ 416,629</u>	<u>\$ 1,470,389</u>
LIABILITIES					
Due to litigants and others	<u>\$ 43,050</u>	<u>\$ 788,885</u>	<u>\$ 365,992</u>	<u>\$ 416,629</u>	<u>\$ 1,470,389</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2004
With Comparative Totals For the Year Ended June 30, 2003

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Totals</u>	
					2004	2003
ASSETS						
Balances, beginning of year	<u>\$43,050</u>	<u>\$849,583</u>	<u>\$192,870</u>	<u>\$386,774</u>	<u>\$1,472,277</u>	<u>\$1,526,856</u>
Additions:						
Suits and successions	-	449,442	-	54,500	503,942	460,066
Deposits per court order	-	-	420,665	-	420,665	46,143
Total additions	<u>-</u>	<u>449,442</u>	<u>420,665</u>	<u>54,500</u>	<u>924,607</u>	<u>506,209</u>
Reductions:						
Clerk's costs (transferred to General Fund)	-	319,501	-	25	319,526	223,936
Refunds to litigants	-	69,518	-	20,754	90,272	98,830
Other	-	11,960	-	3,553	15,513	15,386
Sheriff fees	-	73,684	-	313	73,997	71,140
Secretary of State	-	3,798	-	-	3,798	3,500
Judge's supplemental compensation fund	-	17,042	-	-	17,042	15,345
Disbursements by court order	-	14,637	247,543	-	262,180	132,651
Total reductions	<u>-</u>	<u>510,140</u>	<u>247,543</u>	<u>24,645</u>	<u>782,328</u>	<u>560,788</u>
Balances, end of year	<u>\$43,050</u>	<u>\$788,885</u>	<u>\$365,992</u>	<u>\$416,629</u>	<u>\$1,614,556</u>	<u>\$1,472,277</u>
LIABILITIES						
Due to litigants and others, beginning of year	\$43,050	\$849,583	\$192,870	\$386,774	\$1,472,277	\$1,526,856
Additions	-	449,442	420,665	54,500	924,607	506,209
Reductions	<u>-</u>	<u>510,140</u>	<u>247,543</u>	<u>24,645</u>	<u>782,328</u>	<u>560,788</u>
Due to litigants and others, end of year	<u>\$43,050</u>	<u>\$788,885</u>	<u>\$365,992</u>	<u>\$416,629</u>	<u>\$1,614,556</u>	<u>\$1,472,277</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
June 30, 2004

<u>Description of Coverage</u>	
Surety bonds - Clerk	\$ 5,000
Clerk's indemnity policy	500,000
Business auto policy	
Liability and physical damage	300,000
Medical	2,000
Uninsured motorists	300,000
Worker's compensation- Employer's liability	Statutory

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Combined Schedule of Interest-Bearing Deposits - All Funds
June 30, 2004

	<u>Institution</u>	<u>Maturity Date</u>	<u>Maturity Term</u>	<u>Interest Rate</u>	<u>Amount</u>
General Fund:					
Certificate of deposit	E	4/1/2005	365 days	1.75%	\$ 50,000
Certificate of deposit	H	9/11/2004	182 days	0.75%	20,000
					<u>70,000</u>
Advance Deposit I Fund:					
Certificate of deposit	B	8/27/2004	182 days	1.15%	20,000
Certificate of deposit	C	10/1/2004	182 days	1.90%	20,000
					<u>40,000</u>
Advance Deposit II Fund:					
Certificate of deposit	G	9/20/2004	182 days	1.75%	20,000
Certificate of deposit	G	9/10/2004	182 days	1.75%	20,000
Certificate of deposit	G	9/10/2004	182 days	1.75%	20,000
Certificate of deposit	G	10/1/2004	182 days	1.75%	50,000
Certificate of deposit	C	3/31/2005	365 days	2.15%	50,000
Certificate of deposit	C	10/1/2004	182 days	1.90%	20,000
Certificate of deposit	C	10/1/2004	182 days	1.90%	20,000
Certificate of deposit	E	9/11/2004	182 days	1.75%	20,000
Certificate of deposit	E	9/11/2004	182 days	1.75%	20,000
Certificate of deposit	E	9/9/2004	182 days	1.75%	100,000
Certificate of deposit	H	9/9/2004	182 days	0.75%	20,000
					<u>360,000</u>
Civil Jury:					
Certificate of deposit	H	4/1/2005	365 days	0.80%	50,000
Certificate of deposit	E	9/11/2004	182 days	1.75%	20,000
Certificate of deposit	E	9/11/2004	182 days	1.75%	20,000
					<u>90,000</u>
Registry of the Court:					
Certificate of deposit	E	7/12/2004	30 days	0.75%	63,133
Certificate of deposit	E	7/10/2004	30 days	0.75%	6,498
					<u>69,631</u>
Total - all funds					<u>\$ 629,631</u>

Financial Institution:

- (E) Evangeline Bank
- (H) Hancock Bank
- (C) Citizens Bank
- (G) Guaranty Bank

**COMPLIANCE
AND
INTERNAL CONTROL**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

* A Professional Accounting Corporation

The Honorable Walter Lee
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 2004, which collectively comprise the Clerk of Court's basic financial statements and have issued our report thereon dated November 22, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Evangeline Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 04-2(C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Clerk of Court's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 04-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management of the Evangeline Parish Clerk of Court and is not intended to be and should not be used by anyone other than this specified party. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
November 22, 2004

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2004

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Completion Date
CURRENT YEAR (6/30/04) --						
<u>Internal Control:</u>						
04-1 (IC)	Unknown	Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Walter Lee, Clerk of Court	N/A
<u>Compliance:</u>						
04-2 (C)	2004	The Evangeline Parish Clerk of Court did not make the budget available for public inspection or advertise its availability in the official journal.	No	In the future, the Clerk of Court will follow all requirements of the Local Government Budget Act.	Walter Lee, Clerk of Court	Immediately
PRIOR YEAR (06/30/03) --						
<u>Internal Control:</u>						
03-1 (IC)	Unknown	Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Walter Lee, Clerk of Court	N/A